

Ohio Department of Taxation Individual and School District Income Tax Filing Tips

Presented by:

Randy Enyart, Tax Examiner Manager



Filing Tips

- **Be prepared:** Make sure you have all your tax reporting documents before filling out and filing your return. An incomplete return may cause processing delays.
- **Double-check for accuracy:** your name, address, and social security number
- **Choose direct deposit:** If you're getting a refund (not available if filing a paper return). Use correct bank routing and account numbers.

Filing Tips (cont.)

- **Be aware:** If you use a tax preparer, choose carefully. You – not the tax preparer – are responsible for the information on your return.
- **File electronically:** Tax preparation software helps prevent mistakes, does the math, flags common errors, highlights credits and deductions and flags missing information.
- **If filing by paper:**
 - Include all necessary schedules and worksheets for the correct tax year.
 - If mailing in a return generated by tax preparation software, do not make any handwritten changes.

Ohio Income Tax Return – R.C. 5747

- **Must match federal income tax return info:**
 - Filing status
 - Exemptions
 - Federal adjusted gross income
- **Attention to detail:** Report the correct income and withholding amounts from your income statements (W-2 / 1099, etc.).
- **File and pay timely:** April 18, 2023
 - An extension of time to file does not extend the time for payment of the tax due.

Common Credits

- Joint Filing Credit – Each must have \$500 of more of qualifying income included in their OAGI; excluding interest, dividends, capital gains, rents & royalties. Max credit is \$650.
- Senior Citizen Credit – If 65 or older, \$50 credit if MAGI is less than \$100,000 and did not take a lump sum distribution credit in any previous year.
- Retirement Credit – Income received on the account of retirement, credit available is \$25 up to \$200 if MAGI is less than \$100,000 and did not take a lump sum retirement credit in any previous year.
- Earned Income Credit – equals 30% of your federal EIC.

School District Income Tax – R.C. 5748

- **Taxing school district:**
 - School district income tax is based on where income is received while a resident, not on where income is earned.
 - Use tax.ohio.gov/Finder or property records with the county auditor's office to determine residency.
- **Earned Income vs Traditional:**
 - Earned Income – alternative tax base which only includes earned income and self-employment income
 - Traditional – Ohio income tax base (IT1040 line 3 – line 4)

School District Income Tax (cont.)

- **School District Income Tax vs City / Local Tax:**
 - Many localities have both a city income tax as well as a school district income tax.
 - Individuals mistakenly claim the wrong withholding amount on the return or add both withholding amounts together.
 - SD Tax is reported with 4-digit SD#
 - See W-2 below: Box #20 reflects Greenville CSD 1904

* Note: SD WH is sometimes listed in Box 14 Other

Employer's state ID number	16 State wages, tips, etc	17 State income tax	18 Local wages, tips, etc	19 Local income tax	20 Locality name
XXXXXXXXXX	14708.70	196.14	14708.70	220.63	GREENVILLE CITY IT
			14708.70	73.55	GREENVILLE CSD 1904

Payment options

- Pay your tax due electronically tax.ohio.gov/pay
- Guest Payment or Online Services
 - ACH (no fee)
 - Debit or credit card (2.65% convenience fee by ACI)
- Pay by paper check
 - Payment vouchers are available at tax.ohio.gov/voucher

Department Services & Reminders

- Sign up to receive periodic email notices from the Department
 - tax.ohio.gov/taxalerts
- Electronically provide documentation requested by the Department through the secure Online Notice Response Service
 - tax.ohio.gov/response
- Answers to the most frequently asked questions organized by topic
 - tax.ohio.gov/FAQ
- Paper refund checks must be cashed within 90 days of issuance

Questions ?

- **Personal & School District Income Tax:**
 - 1-800-282-1780
 - Taxpayer Services - General Information
 - 1-855-728-1055
 - Tax Practitioners
 - Email Us – tax.ohio.gov/emailus